

2019

CERTIFICATE

To the Clerk of Finney County, State of Kansas

We, the undersigned, officers of

City of Garden City

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2019; and
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	28,644,965	3,855,326
Debt Service	10-113	8	2,362,500	1,796,438
Airport	3-113	8	2,853,250	925,299
Recreation Commission	12-1297	9	1,175,675	1,065,735
Recreation Benefits	12-1928j	9	311,040	311,040
TIF		10	3,760,000	
Capital Reserve		11	822,516	
CD Loan		11	19,250	
Cemetery Endowment		12	30,000	
Community Trust		12	2,307,515	
DEA Forfeiture		13	16,575	
Drug Enforcement		13	26,500	
Hidta Grant		14	100,650	
Enhanced Wireless		14	576,750	
Finnup Trust		15	108,000	
12-6a 13 Revolving		16	54,000	
Risk Management		16	68,341	
Special Alcohol-Drug Abuse		17	281,150	
Special Recreation & Parks		17	117,000	
Special Trafficway		18	2,201,100	
Workers Compensation		18	645,800	
Workers Compensation Resv		19	804,850	
Community Development		19	20,000	
Health Insurance		20	5,005,000	
Project Development		20	92,600	
Airport Improvement		21	806,342	
Economic Development Loan		21	286,750	
Electric Utility		22	36,272,449	
Golf Course		23	1,028,000	
Golf Course Building		24	14,000	
Solid Waste Utility		25	7,252,300	
Drainage Utility		26	339,550	
Water & Sewer		27	10,501,751	
Wastewater Repair and Replace		28	200,000	
Water Maintenance Resv		29	775,000	
Water Reuse		30	100,000	
Utility Deposit		31	825,000	
Electric Systems Capital Resv		32	4,400,000	
Health Insurance Resv		33	1,768,636	
Totals	xxxxxx		116,974,805	7,953,839
Election required? Review HB2088 Template.	NO			County Clerk's Use Only
Budget Summary	34			
Neighborhood Revitalization Rebate				
TIF District				Nov 1, 2018 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: _____, 2018

County Clerk

Governing Body

City of Garden City

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 7,512,599
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$ 1,002,840
3. Net tax levy	\$ 6,509,759

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 5,739,010	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 3,287,117	
5b. Personal property 2017	- 3,384,685	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 6,309,636	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 6,309,636	
7. Valuation of property that has changed in use during 2018 :	+ 135,621	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	12,184,267	
11. Total estimated valuation July 1, 2018	229,544,050	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0561	
13. Percentage adjustment increase (12 times 3)	+ \$ 365,197	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 91,136	
16. Total Percentage Adjustments	\$ 456,333	

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:			+	<u>1,796,438</u>	
Property tax revenues for debt service in 2018 budget:			-	<u>1,912,125</u>	
Increase property tax revenues spent on debt service				<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:			+	<u>395,198</u>	
(Obligations must have been incurred prior to July 1, 2016)					
(Do not include amounts already reported in debt service levy)					
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u>460,779</u>	
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:			+		
(Do not include amounts already reported in debt service levy)					
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:			+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			+		
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:					
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:			+		
23. Law enforcement expenses - 2019 budget:			+	<u>9,766,000</u>	
Law enforcement expenses - 2018 budget:			-	<u>9,372,099</u>	
CPI adjustment	1.40%			<u>131,209</u>	
Increased law enforcement expenses in 2019 budget:					+
(Do not include building construction or remodeling costs)					<u>5,515</u>
24. Fire protection expenses - 2019 budget:			+	<u>3,492,710</u>	
Fire protection expenses - 2018 budget:			-	<u>3,351,230</u>	
CPI adjustment	1.40%			<u>46,917</u>	
Increased fire protection expense in 2019 budget:					+
(Do not include building construction or remodeling costs)					<u>1,981</u>
25. Emergency medical expenses - 2019 budget:			+		
Emergency medical expenses - 2018 budget:			-		
CPI adjustment	0.00%			<u>0</u>	
Increased emergency medical expenses in 2019 budget:					+
(Do not include building construction or remodeling costs)					<u>0</u>
26. Total Revenue Adjustments					<u>7,496</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	<u>1,376,775</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>1,376,775</u>
29. Total Computed Tax Levy		<u>8,350,363</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		91,136
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		91,136
Exemption from Election Requirement		Yes

RESOLUTION NO. 2736-2018

A RESOLUTION AUTHORIZING THE LEVYING OF AN ASSESSMENT OF ONE AND ONE-HALF (1½) MILLS UPON ALL TAXABLE TANGIBLE PROPERTY WITHIN THE TAXING DISTRICT OF THE CITY OF GARDEN CITY, KANSAS FOR THE PURPOSE OF RAISING SUFFICIENT FUNDS TO SUPPORT THE EMPLOYEE BENEFITS CONTRIBUTION FUND REQUIRED AND REQUESTED BY THE GARDEN CITY RECREATION COMMISSION.

WHEREAS, the Garden City Recreation Commission (Commission) of the City of Garden City, Kansas (City), operates a supervised recreation system as authorized by Article 19, Chapter 12 of the Kansas Statutes Annotated, and during the review of its annual budget it has become evident to the Commission that the amount necessary to adequately fund its Employee Benefits Contribution Fund needs to be increased to an amount in excess of a one (1) mill assessment upon all taxable tangible property within the taxing district of the City; and

WHEREAS, on June 25, 2018, the Commission asked the City, via Commission Resolution No. 2018-1001, to authorize and approve the levying of an assessment in an amount not to exceed one and one-half (1½) mills to fund the Commission's Employee Benefits Contribution Fund.


NOW THEREFORE, BE IT RESOLVED by the Governing Body of the City of Garden City, Kansas, that upon the authority of and subject to, the conditions of the laws of the State of Kansas, and pursuant to K.S.A. 12-1928(j), a tax of up to and not to exceed one and one-half (1½) mills shall be levied against all properties subject to taxation by the City for the purpose of funding the Commission's Employee Benefits Contribution Fund.

BE IT FURTHER RESOLVED, that this Resolution shall take effect after its adoption and publication once in the Garden City Telegram, the official City newspaper, and shall further remain in effect for subsequent fiscal year budgets unless hereinafter amended or rescinded.

IT IS SO RESOLVED THIS 3RD DAY OF JULY, 2018, BY THE GOVERNING BODY OF THE CITY OF GARDEN CITY, KANSAS.


Roy Cessna, Mayor

ATTEST:


Celyn M. Hurtado, City Clerk

APPROVED:


Randall D. Grisell, City Counselor

City of Garden City

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,858,309	388,368	3,891	1,562	23,967	5,199
Debt Service	1,912,125	192,469	1,928	774	11,877	2,576
Airport	739,324	74,418	745	299	4,592	996
Recreation Commission	1,002,840	100,943	1,011	406	6,229	1,351
Recreation Benefits						
TOTAL	7,512,599	756,198	7,575	3,041	46,665	10,122

County Treas Motor Vehicle Estimate 756,198
County Treas Recreational Vehicle Estimate 7,575
County Treas 16/20M Vehicle Estimate 3,041
County Treas Commercial Vehicle Tax Estimate 46,665
County Treas Watercraft Tax Estimate 10,122

Motor Vehicle Factor 0.10066
Recreational Vehicle Factor 0.00101
16/20M Vehicle Factor 0.00040
Commercial Vehicle Factor 0.00621
Watercraft Factor 0.00135

City of Garden City

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Capital Improvement Res	180,225	257,916	-	12-197
General	Project Development	440,000	100,784	-	12-197
General	Hidta Grant	30,000	30,573	43,570	
Special Rec & Park	Golf Course	40,000	40,000	40,000	13-1379/41a04
Work Comp	Work Comp Resv	50,000	50,000	-	44-505f
Bond & Interest	Revolving	-	15,000	15,000	10-117a
Temp Notes (044)	Capital Improvement Res	7,700	-	-	
Health Insurance	Health Insurance Resv	-	250,000	-	26-1484
Health Insurance Resv	General	265,000	303,500	-	26-1484
Airport	City Share AIP Grant	50,000	-	-	12-197
Electric	JEC Electric Reserve	750,000	750,000	750,000	26-1484
Electric	General	1,911,000	1,959,000	1,927,800	13-1274/12-825d
Electric	Risk Management	15,000	15,000	-	13-1270/12-2615
Electric	General Fund	1,591,800	1,632,000	1,606,500	13-1274
Golf Course	Golf Course Bldg/Ground	20,000	-	-	
Solid Waste	General	180,000	194,350	201,850	65-3410
Water & Sewer	General	438,000	510,000	553,995	12-825d/13-1274
Water & Sewer	Risk Management	15,000	15,000	-	12-825d/12-2615
Water & Sewer	General Fund	358,200	425,000	461,663	12-825d
WW Repair & Maint	Water & Sewer	200,000	200,000	200,000	12-825d/13-1274
W & S Maint	Water & Sewer	250,000	250,000	250,000	12-825d/13-1274
		6,791,925	6,998,123	6,050,378	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

City of Garden City

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008A-Int. Imp.	9/1/2008	11/1/2018	3.70	3,072,000	380,000	5/1,11/1	11/1	14,060	380,000	0	0
Series 2009-Int. Imp.	7/1/2009	11/1/2019	3.30	2,173,700	520,000	5/1,11/1	11/1	16,778	255,000	8,745	265,000
Series 2010-Int. Imp.	8/1/2010	11/1/2020	2.75	1,125,000	411,950	5/1,11/1	11/1	10,523	132,500	7,409	137,750
Series 2011-Int. Imp.	8/1/2011	11/1/2021	2.50	2,360,000	845,000	5/1,11/1	11/1	18,205	280,000	13,025	180,000
Series 2012B-Int. Imp.	11/1/2012	11/1/2022	2.15	925,000	510,000	5/1,11/1	11/1	10,365	100,000	8,365	100,000
Series 2013A-Int. Imp.	8/1/2013	11/1/2028	4.00	1,670,412	1,277,071	5/1,11/1	11/1	43,146	106,511	41,016	109,511
Series 2013B-Int. Imp.	8/1/2013	11/1/2023	4.00	612,000	395,000	5/1,11/1	11/1	13,390	60,000	11,890	60,000
Series 2014A-Int. Imp.	5/1/2014	11/1/2034	3.75	3,655,000	3,380,000	5/1,11/1	11/1	102,594	145,000	99,694	150,000
Series 2014B-Int. Imp.	10/1/2014	11/1/2024	2.50	1,184,600	870,000	5/1,11/1	11/1	19,050	115,000	16,750	115,000
Series 2015A-Int. Imp.	9/15/2015	11/1/2025	2.50	9,940,000	425,000	5/1,11/1	11/1	11,500	50,000	10,500	50,000
Series 2016A-Int. Imp.	11/1/2016	11/1/2026	1.50	2,000,000	1,830,000	5/1,11/1	11/1	37,325	185,000	34,550	190,000
Series 2017A-Int. Imp.	10/1/2017	11/1/2027	2.00	2,285,000	2,285,000	5/1,11/1	11/1	42,063	215,000	43,620	210,000
Series 2018-Int. Imp.				2,300,000	0					89,436	220,239
Total Debt Service Fund					13,129,021			338,999	2,024,011	385,000	1,787,500
Electric Fund											
General Obligation											
Series 2010-Int. Imp.	8/1/2010	11/1/2020	2.35	1,730,000	566,550	5/1,11/1	11/1	14,473	182,250	10,193	189,500
Series 2013A-Int. Imp.	8/1/2013	11/1/2023	3.00	5,112,750	3,251,373	5/1,11/1	11/1	92,501	504,034	82,420	518,232
Total Electric Fund					3,817,923			106,974	686,284	92,613	707,732
Water & Sewer Fund											
General Obligation											
Series 2010-Int. Imp.	8/1/2010	11/1/2020	2.75	1,730,000	591,500	5/1,11/1	11/1	15,109	190,250	10,636	197,750
Series 2010B-Ref & Int. Imp.	12/1/2010	9/1/2024	3.25	12,110,000	3,520,000	5/1,11/1	11/1	103,165	1,290,000	67,690	1,115,000
Series 2013A-Int. Imp.	8/1/2013	11/1/2023	3.00	1,008,838	641,556	5/1,11/1	11/1	18,252	99,455	16,263	102,257
Series 2014B-Int. Imp.	10/1/2014	11/1/2024	2.50	1,725,400	1,265,000	5/1,11/1	11/1	27,737	160,000	24,538	170,000
Series 2017B-Int. Imp.	11/1/2018	11/1/2027	3.00	2,535,000	2,535,000	5/1,11/1	11/1	65,302	230,000	67,495	225,000
Total Water & Sewer Fund					8,553,056			229,565	1,969,705	186,622	1,810,007
Other											
TIF District	5/1/2014	11/1/2034	3.75	7,095,000	6,555,000	5/1,11/1	11/1	198,869	285,000	193,169	295,000
TIF District	9/1/2015	11/1/2035	3.13	9,425,000	8,800,000	5/1,11/1	11/1	269,100	350,000	262,100	365,000
Total Other					15,355,000			467,969	635,000	455,269	660,000
Total Indebtedness					40,855,000			1,143,507	5,315,000	1,119,504	4,965,239

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases**

City of Garden City

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	5,771,302	5,349,095	4,918,900
Receipts:			
Ad Valorem Tax	3,266,002	3,740,000	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	90,203	85,000	110,000
Motor Vehicle Tax	411,802	342,000	388,368
Recreational Vehicle Tax	5,562	8,200	3,891
16/20M Vehicle Tax	1,847	1,850	1,562
Commercial Vehicle Tax	26,635	23,800	23,967
Watercraft Tax	0	0	5,199
Gross Earning (Intangible) Tax	0	0	0
Liquor	112,845	106,000	135,000
City and County Revenue Sharing	0	0	0
Connecting Links	74,673	74,750	75,000
Compensating Use Tax	857,482	1,367,000	1,120,000
City Sales Tax	6,451,786	6,425,000	6,245,000
County Sales Tax	3,852,028	3,860,000	3,775,000
Interest Income	59,549	83,000	103,000
Franchise Tax	709,781	700,250	668,250
Licenses	84,405	73,650	81,650
Permits	313,525	267,350	309,350
Police/Animal Shelter	372,828	359,544	369,544
Municipal Court	1,125,262	1,051,000	1,081,200
Planning and Inspection	251,712	253,950	261,750
Cemetery Services	116,134	115,300	117,000
Rents/Royalties/Leases	61,372	48,200	49,200
Zoo Gate Receipts	19,487	22,000	22,500
Rural Fire Contracts	152,384	165,000	180,000
Big Pool Sales	87,656	95,000	100,500
Sale of Auction	2,599	0	0
Sale of Land	0	50,000	0
Fuel Tax Refund	0	500	500
Transfer-Health Insurance	265,000	220,000	0
Utility Transfers-Electric	3,502,800	3,591,000	3,534,300
Utility Transfers-Solid Waste	180,000	194,350	201,850
Utility Transfers-Water & Sewer	796,200	935,000	1,015,658
Miscellaneous	25,066	2,211	1,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	23,276,625	24,260,905	19,980,739
Resources Available:	29,047,927	29,610,000	24,899,639

City of Garden City

FUND PAGE - GENERAL

Adopted Budget

General

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
General			
Resources Available:	29,047,927	29,610,000	24,899,639
Expenditures:			
Administration	3,636,306	3,762,620	3,885,055
Police Department	8,523,257	8,930,520	9,766,000
Development Services	1,336,402	1,281,750	1,556,050
Street Department	1,493,391	1,554,290	1,599,050
Parks Department	959,105	1,076,720	1,221,950
Big Pool	519,989	453,650	415,300
Zoo	1,877,143	1,983,719	2,162,350
Fire Department	3,178,973	3,355,288	3,492,710
Cemetery	518,260	525,275	541,500
Capital Improvement	1,391,006	1,547,268	4,005,000
Employee Benefits	265,000	220,000	0
Subtotal detail (Should agree with detail)	23,698,832	24,691,100	28,644,965
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,698,832	24,691,100	28,644,965
Unencumbered Cash Balance Dec 31	5,349,095	4,918,900	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	27,481,434	28,203,710	28,644,965
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		28,644,965
	Tax Required		3,745,326
	Delinquent Comp Rate: 0.0%		110,000
	Amount of 2018 Ad Valorem Tax		3,855,326

City of Garden City

2019

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Administration			
Salaries	1,881,498	1,841,950	1,944,040
Contractual	719,013	727,198	761,671
Commodities	774,309	616,175	639,100
Capital Outlay	58,017	172,997	175,744
Transfer-Capital Improvement Resv	203,469	404,300	364,500
Total	3,636,306	3,762,620	3,885,055
Police Department			
Salaries	4,599,431	4,706,900	5,183,350
Contractual	2,094,106	2,206,620	2,406,150
Commodities	1,025,131	1,091,315	1,179,700
Capital Outlay	165,054	163,562	178,980
Transfers	639,535	762,123	817,820
Total	8,523,257	8,930,520	9,766,000
Development Services			
Salaries	589,006	615,000	820,300
Contractual	223,286	247,250	289,000
Commodities	464,476	342,300	369,200
Capital Outlay	24,843	25,450	26,000
Transfers	34,791	51,750	51,550
Total	1,336,402	1,281,750	1,556,050
Street Department			
Salaries	667,152	660,700	672,500
Contractual	277,960	288,040	295,050
Commodities	56,352	58,600	58,750
Capital Outlay	249,942	275,000	300,000
Transfers	241,985	271,950	272,750
Total	1,493,391	1,554,290	1,599,050
Parks Department			
Salaries	500,956	559,100	580,050
Contractual	207,261	233,970	241,500
Commodities	87,841	119,175	113,875
Capital Outlay	51,881	59,325	63,125
Transfers	111,166	105,150	223,400
Total	959,105	1,076,720	1,221,950
Big Pool			
Salaries	121,509	140,000	142,800
Contractual	9,417	10,850	11,300
Commodities	333,619	173,900	147,300
Capital Outlay	46,806	123,900	113,900
Transfers	8,638	5,000	0
Total	519,989	453,650	415,300
Zoo			
Salaries	1,039,664	1,065,850	1,180,600
Contractual	451,669	470,332	521,000
Commodities	205,320	239,708	245,650
Capital Outlay	145,307	177,579	180,000
Transfers	35,183	30,250	35,100
Total	1,877,143	1,983,719	2,162,350
Fire Department			
Salaries	1,923,494	2,004,200	2,057,100
Contractual	914,919	976,433	1,032,030
Commodities	117,656	178,580	171,230
Capital Outlay	40,935	48,875	50,350
Transfers	181,969	147,200	182,000
Total	3,178,973	3,355,288	3,492,710
Page Total	21,524,566	22,398,557	24,098,465

City of Garden City

2019

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Cemetery			
Salaries	263,709	266,150	274,450
Contractual	138,738	131,375	123,750
Commodities	26,951	53,150	53,700
Capital Outlay	30,096	34,100	35,100
Transfers	58,766	40,500	54,500
Total	518,260	525,275	541,500
Capital Improvement			
Salaries	0	0	0
Contractual	0	0	0
Commodities	120,450	112,500	112,500
Capital Outlay	0	0	3,100,000
Transfers	1,270,556	1,434,768	792,500
Total	1,391,006	1,547,268	4,005,000
Employee Benefits			
Salaries	0	0	0
Contractual	0	0	0
Commodities	265,000	220,000	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total	265,000	220,000	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	2,174,266	2,292,543	4,546,500
Page 1 -Total	21,524,566	22,398,557	24,098,465
Grand Total	23,698,832	24,691,100	28,644,965

(Note: Should agree with general sub-totals.)

Finney County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Debt Service			
Unencumbered Cash Balance Jan 1	338,264	217,142	159,239
Receipts:			
Ad Valorem Tax	1,733,624	1,820,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	38,701	55,000	62,875
Motor Vehicle Tax	175,026	182,000	192,469
Recreational Vehicle Tax	2,318	4,200	1,928
16/20M Vehicle Tax	911	900	774
Commercial Vehicle Tax	10,860	11,000	11,877
Watercraft Tax			2,576
Special Assessments	133,751	147,007	72,199
Reimburse-County	25,000	25,000	25,000
PFC Allocation	56,840	75,000	100,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,177,031	2,320,107	469,698
Resources Available:	2,515,295	2,537,249	628,937
Expenditures:			
Principal	1,945,761	2,024,011	1,787,500
Interest on Idle Funds	352,392	338,999	385,000
5% Coverage	0	0	175,000
Transfer-Revolving	0	15,000	15,000
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,298,153	2,378,010	2,362,500
Unencumbered Cash Balance Dec 31	217,142	159,239	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	2,535,932	2,620,900	2,362,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,362,500
	Tax Required		1,733,563
	Delinquent Comp Rate: 0.0%		62,875
	Amount of 2018 Ad Valorem Tax		1,796,438

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Airport			
Unencumbered Cash Balance Jan 1	1,639,784	1,625,991	1,500,151
Receipts:			
Ad Valorem Tax	612,279	713,760	XXXXXXXXXXXXXXXXXX
Delinquent Tax	18,645	21,000	27,750
Motor Vehicle Tax	89,231	64,000	74,418
Recreational Vehicle Tax	1,181	1,500	745
16/20M Vehicle Tax	468	350	299
Commercial Vehicle Tax	5,525	3,900	4,592
Watercraft Tax			996
Utility Collections	27,088	29,500	29,500
Rents, Leases & Royalties	191,528	234,750	242,000
Reimbursed Expenses	0	250	250
Restaurant Sales/Commission	12,000	12,000	12,000
Fuel Flowage & Landing Fees	66,140	62,000	62,000
Miscellaneous	3,628	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,027,713	1,144,010	455,550
Resources Available:	2,667,497	2,770,001	1,955,701
Expenditures:			
Salaries	395,659	420,336	452,250
Contractual	405,833	512,643	544,000
Commodities	49,067	52,371	53,000
Capital Outlay	140,947	284,500	1,579,000
Transfers	50,000	0	0
Miscellaneous			225,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,041,506	1,269,850	2,853,250
Unencumbered Cash Balance Dec 31	1,625,991	1,500,151	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,774,150	1,788,500	2,853,250
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,853,250
	Tax Required		897,549
	Delinquent Comp Rate: 0.0%		27,750
	Amount of 2018 Ad Valorem Tax		925,299

City of Garden City

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Recreation Commission			
Unencumbered Cash Balance Jan 1	536	0	0
Receipts:			
Ad Valorem Tax	892,188	970,553	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	22,848	29,000	31,972
Motor Vehicle Tax	105,946	94,849	100,943
Recreational Vehicle Tax	1,424	2,250	1,011
16/20M Vehicle Tax	495	513	406
Commercial Vehicle Tax	6,781	5,803	6,229
Watercraft Tax			1,351
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,029,682	1,102,968	141,912
Resources Available:	1,030,218	1,102,968	141,912
Expenditures:			
Payment to Recreation Commissior	1,030,218	1,102,968	1,175,675
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,030,218	1,102,968	1,175,675
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,110,235	1,102,968	1,175,675
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,175,675
		Tax Required	1,033,763
		Delinquent Comp Rate: 0.0%	31,972
		Amount of 2018 Ad Valorem Tax	1,065,735

See Tab B See Tab D

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Recreation Benefits			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			9,400
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	9,400
Resources Available:	0	0	9,400
Expenditures:			
Payment to Recreation Commissior			311,040
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	311,040
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	0	0	311,040
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,040
		Tax Required	301,640
		Delinquent Comp Rate: 0.0%	9,400
		Amount of 2018 Ad Valorem Tax	311,040

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

TIF	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	397,426	757,967	1,004,987
Receipts:			
			613,790
CID Sales Tax	129,035	150,000	175,000
TIF Distribution	418,657	414,000	425,000
RHID Distribution	1,966,267	2,055,520	2,150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,513,959	2,619,520	3,363,790
Resources Available:	2,911,385	3,377,487	4,368,777
Expenditures:			
TIF Disbursement	418,657	414,000	425,000
RHID Disbursement	510,457	705,520	800,000
CID Disbursement	129,035	150,000	175,000
Interest On Bonds	480,269	467,980	455,300
Principal On Bonds	615,000	635,000	660,000
Transfer-Capital Improvement			
Cash Forward (2019 column)			1,244,700
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,153,418	2,372,500	3,760,000
Unencumbered Cash Balance Dec 31	757,967	1,004,987	608,777
2017/2018/2019 Budget Authority Amount:	2,491,750	2,501,800	3,760,000

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Capital Improvement			
Unencumbered Cash Balance Jan 1	1,297,511	991,893	532,236
Receipts:			
Fees/Donations	99,546	93,250	85,280
Transfer-Capital Improvement	0	257,916	0
Transfer-City Departments	187,925	200,000	200,000
Transfer-Tiger Grand Funds	122,497	0	0
Reimbursed Expenses	2,468	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	412,436	556,166	290,280
Resources Available:	1,709,947	1,548,059	822,516
Expenditures:			
Contractual	26,406	260,969	532,236
New Equipment	220,726	100,650	20,000
Improvement Projects	104,451	539,425	18,280
Construction - Misc	323,951	26,549	200,000
Fees/Misc	42,520	88,230	52,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	718,054	1,015,823	822,516
Unencumbered Cash Balance Dec 31	991,893	532,236	0
2017/2018/2019 Budget Authority Amount:	1,372,511	683,000	822,516

See Tab C

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Community Development Loan			
Unencumbered Cash Balance Jan 1	18,619	17,724	11,250
Receipts:			
Loan Payments	2,060	6,026	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,060	6,026	8,000
Resources Available:	20,679	23,750	19,250
Expenditures:			
Payment to Contractors	2,955	12,000	18,750
Legal Publication	0	500	500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,955	12,500	19,250
Unencumbered Cash Balance Dec 31	17,724	11,250	0
2017/2018/2019 Budget Authority Amount:	13,000	16,750	19,250

See Tab E

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Cemetery Endowment			
Unencumbered Cash Balance Jan 1	28,943	34,955	23,925
Receipts:			
Interest Income	37	70	100
Cemetery Spaces	5,000	5,000	5,000
Land Lease	975	975	975
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,012	6,045	6,075
Resources Available:	34,955	41,000	30,000
Expenditures:			
Repair Grounds	0	3,000	3,000
Capital Project	0	14,075	27,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	17,075	30,000
Unencumbered Cash Balance Dec 31	34,955	23,925	0
2017/2018/2019 Budget Authority Amount:	29,900	17,075	30,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Community Trust			
Unencumbered Cash Balance Jan 1	1,580,014	2,215,015	2,084,515
Receipts:			
Transfer-General Fund	0	23,000	23,000
Transfer-Electric Utility	0	68,000	0
Reimburse-KDOT	2,617,226	471,850	200,000
Reimburse-Recreation Commission	62,722	0	0
Reimburse-Reservation Plan	35,000	0	0
Interest Income	1,126	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,716,074	562,850	223,000
Resources Available:	4,296,088	2,777,865	2,307,515
Expenditures:			
Payment-KDOT Projects	1,999,451	471,850	200,000
New Equipment-Fire	47,750	0	0
Contracted Projects	33,872	0	0
Land Purchase	0	84,500	0
New Equipment	0	137,000	0
Cash Forward (2019 column)			2,107,515
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,081,073	693,350	2,307,515
Unencumbered Cash Balance Dec 31	2,215,015	2,084,515	0
2017/2018/2019 Budget Authority Amount:	2,050,000	2,254,400	2,307,515

See Tab A

See Tab E

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget DEA Forfeiture	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,516	14,522	1,550
Receipts:			
Drug Forfeiture	6,246	15,000	15,000
Interest Income	27	28	25
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,273	15,028	15,025
Resources Available:	42,789	29,550	16,575
Expenditures:			
Forfeit Expense	0	23,000	11,575
Capital Outlay	28,267	5,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	28,267	28,000	16,575
Unencumbered Cash Balance Dec 31	14,522	1,550	0
2017/2018/2019 Budget Authority Amount:	38,400	38,425	16,575

Adopted Budget

Drug Enforcement	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	56,388	37,332	9,400
Receipts:			
Interest Income	72	68	100
Miscellaneous	11,172	0	0
State Tax Distribution	28,370	2,000	2,000
Drug Forfeiture	11,904	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	51,518	17,068	17,100
Resources Available:	107,906	54,400	26,500
Expenditures:			
Forfeit Expense	6,705	0	0
K9 Training	0	15,000	15,000
New Equipment	63,869	30,000	11,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	70,574	45,000	26,500
Unencumbered Cash Balance Dec 31	37,332	9,400	0
2017/2018/2019 Budget Authority Amount:	98,963	45,025	26,500

See Tab E

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Hidta Grant	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	4,162	20
Receipts:			
Federal Grant	20,513	57,000	57,060
Grant-City Share	30,000	30,573	43,570
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,513	87,573	100,630
Resources Available:	50,513	91,735	100,650
Expenditures:			
Salaries	32,267	63,200	69,300
Benefits	14,084	28,515	31,350
Cash Forward (2019 column)		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	46,351	91,715	100,650
Unencumbered Cash Balance Dec 31	4,162	20	0
2017/2018/2019 Budget Authority Amount:	75,000	0	100,650

See Tab C

Adopted Budget

Enhanced Wireless	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	496,402	483,908	378,640
Receipts:			
Telephone Franchise	199,754	199,092	198,110
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	199,754	199,092	198,110
Resources Available:	696,156	683,000	576,750
Expenditures:			
Contractual	10,681	197,160	179,100
New Equipment	201,567	107,200	37,200
Cash Forward (2019 column)			360,450
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	212,248	304,360	576,750
Unencumbered Cash Balance Dec 31	483,908	378,640	0
2017/2018/2019 Budget Authority Amount:	554,000	666,500	576,750

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Finnup Trust			
Unencumbered Cash Balance Jan 1	141,227	41,635	0
Receipts:			
Reimbursement-Finnup Trust	60,000	95,900	95,000
Reimbursement-Finnup Center	5,000	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	65,000	108,900	108,000
Resources Available:	206,227	150,535	108,000
Expenditures:			
Salaries	7,785	6,961	6,961
Benefits	1,503	539	539
Zoo Projects	36,901	75,881	42,500
Land/Building Acquisition	72,844	10,000	10,000
Park Projects	43,601	51,653	42,500
Finnup Center Projects	1,958	5,500	5,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	164,592	150,535	108,000
Unencumbered Cash Balance Dec 31	41,635	0	0
2017/2018/2019 Budget Authority Amount:	206,227	108,750	108,000

See Tab C

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 12-6a 13 Revolving	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	86,121	69,961	49,000
Receipts:			
Project Reimbursement	1,864	5,039	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,864	5,039	5,000
Resources Available:	87,985	75,000	54,000
Expenditures:			
Contractual	18,024	26,000	7,500
Cash Forward (2019 column)			46,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,024	26,000	54,000
Unencumbered Cash Balance Dec 31	69,961	49,000	0
2017/2018/2019 Budget Authority Amount:	31,000	96,000	54,000

Adopted Budget

Risk Management	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	89,924	73,341	38,341
Receipts:			
Transfer-Electric Fund	15,000	15,000	15,000
Transfer-Water & Sewer	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,000	30,000	30,000
Resources Available:	119,924	103,341	68,341
Expenditures:			
Contractual	46,583	65,000	68,341
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	46,583	65,000	68,341
Unencumbered Cash Balance Dec 31	73,341	38,341	0
2017/2018/2019 Budget Authority Amount:	70,000	79,924	68,341

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Special Alcohol-Drug Abuse			
Unencumbered Cash Balance Jan 1	97,777	137,322	171,150
Receipts:			
Liquor Consumption Tax	112,845	110,178	110,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	112,845	110,178	110,000
Resources Available:	210,622	247,500	281,150
Expenditures:			
Service Contracts	73,300	76,350	95,000
Cash Forward (2019 column)			186,150
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	73,300	76,350	281,150
Unencumbered Cash Balance Dec 31	137,322	171,150	0
2017/2018/2019 Budget Authority Amount:	168,000	227,777	281,150

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Special Recreation & Parks			
Unencumbered Cash Balance Jan 1	110,771	136,085	5,000
Receipts:			
Liquor Consumption Tax	112,845	111,000	111,000
Reimbursements	20,000	0	0
Loan Repayments	7,829	6,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	140,674	117,000	112,000
Resources Available:	251,445	253,085	117,000
Expenditures:			
Recreation Commission Contract	0	5,000	5,000
Landscaping	7,816	44,335	10,000
Transfer-Golf Course	40,000	40,000	40,000
New Equipment-Parks	10,731	40,000	25,000
New Equipment-Golf	0	47,750	0
Shared Facility Expense	51,222	20,000	16,000
Tree Loan Expense	5,590	51,000	21,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	115,360	248,085	117,000
Unencumbered Cash Balance Dec 31	136,085	5,000	0
2017/2018/2019 Budget Authority Amount:	136,150	122,000	117,000

See Tab C

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Trafficway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,297,505	2,067,334	1,247,100
Receipts:			
Payments from State	733,396	716,900	716,900
Interest Income	308	322	306
Fuel Tax Refund	0	250	250
Reimburse-Fund Exchange	622,407	236,544	236,544
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,356,111	954,016	954,000
Resources Available:	2,653,616	3,021,350	2,201,100
Expenditures:			
Contractual Services	87,840	1,005,400	386,530
Commodities	489,758	667,650	511,600
New Equipment	8,684	101,200	155,500
Cash Forward (2019 column)			1,147,470
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	586,282	1,774,250	2,201,100
Unencumbered Cash Balance Dec 31	2,067,334	1,247,100	0
2017/2018/2019 Budget Authority Amount:	1,589,450	1,899,750	2,201,100

Adopted Budget

Workers Compensation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	317,286	296,142	294,600
Receipts:			
Reimburse-City Departments	308,000	372,440	349,860
Miscellaneous	32,992	1,018	1,340
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	340,992	373,458	351,200
Resources Available:	658,278	669,600	645,800
Expenditures:			
Work Comp Premium	304,488	301,957	326,000
Contractual	556	1,000	1,000
Commodities	7,092	22,043	22,000
Transfer-Work Comp Resv	50,000	50,000	0
Cash Forward (2019 column)			296,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	362,136	375,000	645,800
Unencumbered Cash Balance Dec 31	296,142	294,600	0
2017/2018/2019 Budget Authority Amount:	392,000	354,500	645,800

See Tab C

See Tab E

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Workers Compensation Resv	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	687,948	711,358	804,100
Receipts:			
Interest Income	579	548	750
Transfer-Work Comp	50,000	50,000	0
Reimbursements		42,194	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,579	92,742	750
Resources Available:	738,527	804,100	804,850
Expenditures:			
Claims Payment	27,169	0	100,000
Transfer-Capital Improvement	0	0	0
Cash Forward (2019 column)			704,850
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	27,169	0	804,850
Unencumbered Cash Balance Dec 31	711,358	804,100	0
2017/2018/2019 Budget Authority Amount:	100,000	588,750	804,850

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Community Development	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Federal Grants	12,204	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	12,204	20,000	20,000
Resources Available:	12,204	20,000	20,000
Expenditures:			
Contractual	12,204	20,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,204	20,000	20,000
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	50,000	0	20,000

See Tab C

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Health Insurance			
Unencumbered Cash Balance Jan 1	308,732	754,660	687,550
Receipts:			
City Department Reimburse	3,351,026	3,182,000	3,425,000
Subscriber Payments	56,156	60,340	70,000
Employee Contributions	742,081	750,000	820,000
Miscellaneous	5,904	2,000	2,450
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,155,167	3,994,340	4,317,450
Resources Available:	4,463,899	4,749,000	5,005,000
Expenditures:			
Health Insurance Premium	3,171,961	3,250,000	3,510,000
Transfer-Health Insurance Resv	0	250,000	0
Contractual	507,506	526,450	544,000
Miscellaneous	29,772	35,000	35,000
Cash Forward (2019 column)			916,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,709,239	4,061,450	5,005,000
Unencumbered Cash Balance Dec 31	754,660	687,550	0
2017/2018/2019 Budget Authority Amount:	4,002,500	4,201,450	5,005,000

See Tab E

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Project Development			
Unencumbered Cash Balance Jan 1	585,576	664,113	70,600
Receipts:			
Transfer-Transfer General Fund	440,000	100,784	0
Loan Repayments	1,829	2,000	2,000
Special Assessments	150,773	60,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	592,602	162,784	22,000
Resources Available:	1,178,178	826,897	92,600
Expenditures:			
Contractual Services	1,829	2,000	2,000
Reimburse-Developer	150,773	60,000	20,000
Project Development	361,463	694,297	70,600
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	514,065	756,297	92,600
Unencumbered Cash Balance Dec 31	664,113	70,600	0
2017/2018/2019 Budget Authority Amount:	698,500	454,000	92,600

See Tab C

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Airport Improvement			
Unencumbered Cash Balance Jan 1	165,031	179,692	131,342
Receipts:			
Federal Grant	1,117,792	650,000	675,000
PFC Allocation	58,962	16,000	0
Grant - City Share	50,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,226,754	666,000	675,000
Resources Available:	1,391,785	845,692	806,342
Expenditures:			
Engineering Fees	276,901	326,800	750,000
Payment to Contractor	935,192	387,550	0
Capital Improvement			
Cash Forward (2019 column)			56,342
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,212,093	714,350	806,342
Unencumbered Cash Balance Dec 31	179,692	131,342	0
2017/2018/2019 Budget Authority Amount:	1,683,250	1,057,225	806,342

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Economic Development Loan			
Unencumbered Cash Balance Jan 1	350,113	398,893	234,000
Receipts:			
Loan Repayments	49,682	52,255	52,255
Interest Income	235	352	495
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,917	52,607	52,750
Resources Available:	400,030	451,500	286,750
Expenditures:			
Approved Loans	0	215,000	284,000
Consultant Fee	1,137	2,500	2,750
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,137	217,500	286,750
Unencumbered Cash Balance Dec 31	398,893	234,000	0
2017/2018/2019 Budget Authority Amount:	358,000	217,619	286,750

City of Garden City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Electric Utility			
Unencumbered Cash Balance Jan 1	7,468,781	7,243,892	4,092,449
Receipts:			
Customer Collections	30,303,130	30,675,000	30,680,000
Reimbursed Expense	99,695	75,106	75,000
Sales Tax Collections	1,200,825	1,300,000	1,300,000
Interest Income	97,103	50,000	50,000
Miscellaneous	250,148	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	31,950,901	32,175,106	32,180,000
Resources Available:	39,419,682	39,418,998	36,272,449
Expenditures:			
Salaries, Wages & Benefits	4,514,573	4,516,324	5,263,020
Contractual Services	2,600,670	2,530,500	2,537,800
Commodities	353,744	316,089	308,000
Wholesale Electric/Capital Outlay	14,909,894	15,200,000	15,400,000
Sales Tax Payment	1,117,909	1,300,000	1,300,000
Bond Payment - Principal	664,836	686,284	686,284
Bond Payment - Interest	120,531	106,974	106,974
Power Supply Long Term Debt	3,573,841	3,834,136	4,154,370
Transfer - Other Funds	1,591,800	1,632,000	1,606,500
Transfer - Risk Management	15,000	15,000	0
Transfer - Electric Reserve	0	0	0
Transfer - JEC Reserve	750,000	750,000	750,000
Capital Lease Payment	339,046	550,242	322,360
Capital Outlay	1,612,259	3,889,000	3,548,000
New Equipment	11,687	0	0
Cash Forward (2019 column)			289,141
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,175,790	35,326,549	36,272,449
Unencumbered Cash Balance Dec 31	7,243,892	4,092,449	0
2017/2018/2019 Budget Authority Amount:	40,015,500	38,849,392	36,272,449

See Tab E

NOTICE OF BUDGET HEARING

2019

The governing body of

City of Garden City

will meet on July 17, 2018 at 1:30 PM at City Administrative Center, 301 N 8th St., Garden City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Service and Finance Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	23,698,832	19.660	24,691,100	19.224	28,644,965	3,855,326	18.205
Debt Service	2,298,153	7.983	2,378,010	9.528	2,362,500	1,796,438	8.428
Airport	1,041,506	4.060	1,269,850	3.684	2,853,250	925,299	4.341
Recreation Commission	1,030,218	5.000	1,102,968	4.997	1,175,675	1,065,735	5.000
Rec Comm-Emp Benefits	0	0	0	0	311,040	311,040	1.459
TIF	2,153,418		2,372,500		3,760,000		
Capital Reserve	718,054		1,015,823		822,516		
CD Loan	2,955		12,500		19,250		
Cemetery Endowment	0		17,075		30,000		
Community Trust	2,081,073		693,350		2,307,515		
DEA Forfeiture	28,267		28,000		16,575		
Drug Enforcement	70,574		45,000		26,500		
Hilda Grant	46,351		91,715		100,650		
Enhanced Wireless	212,248		304,360		576,750		
Pinnup Trust	164,592		150,535		108,000		
12-6a 13 Revolving	18,024		26,000		54,000		
Risk Management	46,583		65,000		68,341		
Special Alcohol-Drug Abuse	73,300		76,350		281,150		
Special Recreation & Parks	115,360		248,085		117,000		
Special Trafficway	586,282		1,774,250		2,201,100		
Workers Compensation	362,136		375,000		645,800		
Workers Compensation Resv	27,169		0		804,850		
Community Development	12,204		20,000		20,000		
Health Insurance	3,709,239		4,061,450		5,005,000		
Project Development	514,065		756,297		92,600		
Airport Improvement	1,212,093		714,350		806,342		
Economic Development Loan	1,137		217,500		286,750		
Electric Utility	32,175,790		35,326,549		36,272,449		
Golf Course	1,074,115		1,024,899		1,028,000		
Golf Course Building	0		52,500		14,000		
Solid Waste Utility	3,333,769		4,017,900		7,252,300		
Drainage Utility	358,935		506,600		339,550		
Water & Sewer	9,896,698		9,523,500		10,501,751		
Wastewater Repair and Replac	200,000		200,000		200,000		
Water Maintenance Resv	250,000		250,000		775,000		
Water Reuse	0		500,000		100,000		
Utility Deposit	295,538		316,636		825,000		
Electric Systems Capital Resv	100,000		0		4,400,000		
Health Insurance Resv	265,000		220,000		1,768,636		
Totals	88,173,677	36.703	94,445,652	37.433	116,974,805	7,953,839	37.433
Less: Transfers	6,791,925		6,998,123		6,050,378		
Net Expenditure	81,381,752		87,447,529		110,924,427		
Total Tax Levied	6,887,128		7,512,599		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	188,932,655		200,567,509		213,147,017		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	43,690,000	40,965,000	40,855,000
Revenue Bonds	0	0	0
Other	0	4,045,000	1,950,000
Lease Purchase Principal	45,840,525	44,656,219	42,959,017
Total	89,530,525	89,666,219	85,764,017

*Tax rates are expressed in mills

ty Official Title: Finance Director

Proof of Publication

State of Kansas — Finney County

Dena A. Sattler, being first duly sworn, deposes and says that she is publisher of *The Garden City Telegram*, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Finney County, Kansas, on a weekly basis in Finney County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

THAT said newspaper is daily published at least weekly fifty (50) times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five (5) years prior to the first publication of said notice

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days /weeks. The first (1st) publication thereof being made as aforesaid on the 6 day of July, 2018.

WITH subsequent publications being made on the following dates:

2nd Publication made on the _____ day of _____, 20____

3rd Publication made on the _____ day of _____, 20____

4th Publication made on the _____ day of _____, 20____

Publication Fee: \$ 382.26

Affidavits (Additional Copies @ \$5 each) \$ 5

Total Publication Fee: \$ 382.26

Sign: _____

Witness my hand this 6 day of July, 2018

SUBSCRIBED AND SWORN before me this 6 day of July, 2018

(Notary Public) Sharynn K. Bowman

My commission expires: 10/01/2020



Legal Invoice # _____

NOTICE OF BUDGET HEARING

2019

The governing body of _____

City of Garden City

will meet on July 17, 2018 at 1:30 PM at City Administrative Center, 301 N 8th St., Garden City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Service and Finance Office and will be available at this hearing.

BUDGET SUMMARY

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	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
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Recreation Commission	1,030,218	5.000	1,102,968	4.997	1,175,675	1,065,735	5.000
Rec Comm-Emp Benefits	0	0	0	0	311,040	311,040	1.459
TRF	2,153,418		2,372,500		3,760,000		
Capital Reserve	718,054		1,015,823		822,516		
CD Loan	2,955		12,500		19,250		
Cemetery Endowment	0		17,075		30,000		
Community Trust	2,081,073		693,350		2,307,515		
DEA Forfeiture	28,267		28,000		16,575		
Drug Enforcement	70,574		45,000		26,500		
Habitat Grant	46,351		91,715		100,650		
Enhanced Wireless	212,248		304,360		576,750		
Finney Trust	164,592		150,534		108,000		
12-6a 13 Revolving	18,024		26,000		54,000		
Risk Management	46,583		65,000		68,341		
Special Alcohol-Drug Abuse	73,300		76,350		281,150		
Special Recreation & Parks	115,359		248,085		117,000		
Special Trafficway	586,282		1,774,250		2,201,100		
Workers Compensation	362,136		375,000		645,800		
Workers Compensation Resv	27,169		0		804,850		
Community Development	12,204		20,000		20,000		
Economic Development Loan	3,709,239		4,061,450		5,005,000		
Health Insurance	514,065		756,297		92,600		
Project Development	1,212,093		714,350		806,342		
Airport Improvement	1,137		217,500		286,750		
Electric Utility	32,175,790		35,326,549		36,272,449		
Golf Course	1,074,115		1,024,899		1,028,000		
Golf Course Building	0		52,500		14,000		
Solid Waste Utility	3,333,769		4,017,900		7,252,300		
Drainage Utility	358,935		506,609		339,550		
Water & Sewer	9,896,698		9,523,500		10,501,751		
Wastewater Repair and Rep	200,000		200,000		200,000		
Water Maintenance Resv	250,000		250,000		775,000		
Water Reuse	0		500,000		100,000		
Utility Deposit	295,538		316,636		825,000		
Electric Systems Capital Res	100,000		0		4,400,000		
Health Insurance Resv	265,000		220,000		1,768,636		
Totals	88,173,677	36.703	94,445,651	37.433	116,974,805	7,953,839	37.433
Less: Transfers	6,791,925		6,998,123		6,050,378		
Net Expenditure	81,381,752		87,447,528		110,924,427		
Total Tax Levied	6,887,128		7,512,399		XXXXXXXXXXXXXXX		
Assessed Valuation	188,932,655		200,567,509		213,147,017		

Outstanding Indebtedness,

	2016	2017	2018
G.O. Bonds	43,690,000	40,965,000	40,855,000
Revenue Bonds	0	0	0
Other	0	4,045,000	1,950,000
Lease Purchase Principal	45,840,525	44,656,219	42,959,017
Total	89,530,525	89,666,219	85,764,017

* Tax rates are expressed in mills

Melinda Hitz
City Official Title: Finance Director

258875

2019

CERTIFICATE

To the Clerk of Finney County, State of Kansas

We, the undersigned officers of

Garden City Recreation Commission

certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget:	Page No.	<u>2019</u> Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease- Purchase/Cert. of	2	
General	3	2,328,696
Employee Benefit Fund		347,600
TOTAL		2,676,295
Budget Summary	0	

Date Received: 07.12.2018

County Clerk

Commission Members

Permanent
Recreation Commission Address

Garden City Recreation Commission
310 N. 6th Street
Garden City, KS 67846

Sponsoring
USD/City Address

Finney County
311 N. Ninth Street
Garden City, KS 67846

Provide point of contact:

Aaron Stewart

POC phone number:

620-276-1200

Other County: 0

Other County: 0

Other County: 0

Other County: 0

Other County: 0

CPA Summary

(Published in the Garden City Telegram on the 7th day of July, 2018)

RESOLUTION NO. 2736-2018

A RESOLUTION AUTHORIZING THE LEVYING OF AN ASSESSMENT OF ONE AND ONE-HALF (1½) MILLS UPON ALL TAXABLE TANGIBLE PROPERTY WITHIN THE TAXING DISTRICT OF THE CITY OF GARDEN CITY, KANSAS FOR THE PURPOSE OF RAISING SUFFICIENT FUNDS TO SUPPORT THE EMPLOYEE BENEFITS CONTRIBUTION FUND REQUIRED AND REQUESTED BY THE GARDEN CITY RECREATION COMMISSION.

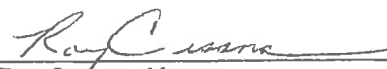
WHEREAS, the Garden City Recreation Commission (Commission) of the City of Garden City, Kansas (City), operates a supervised recreation system as authorized by Article 19, Chapter 12 of the Kansas Statutes Annotated, and during the review of its annual budget it has become evident to the Commission that the amount necessary to adequately fund its Employee Benefits Contribution Fund needs to be increased to an amount in excess of a one (1) mill assessment upon all taxable tangible property within the taxing district of the City; and

WHEREAS, on June 25, 2018, the Commission asked the City, via Commission Resolution No. 2018-1001, to authorize and approve the levying of an assessment in an amount not to exceed one and one-half (1½) mills to fund the Commission's Employee Benefits Contribution Fund.


NOW THEREFORE, BE IT RESOLVED by the Governing Body of the City of Garden City, Kansas, that upon the authority of and subject to, the conditions of the laws of the State of Kansas, and pursuant to K.S.A. 12-1928(j), a tax of up to and not to exceed one and one-half (1½) mills shall be levied against all properties subject to taxation by the City for the purpose of funding the Commission's Employee Benefits Contribution Fund.

BE IT FURTHER RESOLVED, that this Resolution shall take effect after its adoption and publication once in the Garden City Telegram, the official City newspaper, and shall further remain in effect for subsequent fiscal year budgets unless hereinafter amended or rescinded.

IT IS SO RESOLVED THIS 3RD DAY OF JULY, 2018, BY THE GOVERNING BODY OF THE CITY OF GARDEN CITY, KANSAS.


Roy Cessna, Mayor

ATTEST:


Celyn M. Hurtado, City Clerk

APPROVED:


Randall D. Grisell, City Counselor

Statement of Conditional Lease-Purchase and Certificate of Participation

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: Jan 1 2018	Pmts Due for the Year of 2018	Pmts Due for the Year of 2019
Clint Lightner Field Turf and L	1/15/2014	120	2.84	1/15/24	455,565	370,770	52,971	52,971
Core Fitness Equipment	8/18/2014	48	2.14	8/18/18	478,736	99,844	99,844	0
Total						470,614	152,815	52,971

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE

Adopted Budget	Prior Year Actual 2017	Current Year Estimated 2018	Proposed Budget Year 2019
General Fund			
Unencumbered Cash Balance	204,804	319,337	354,761
Receipts:			
Sales	38,602	47,200	42,160
Ad Valorem	915,572	1,002,840	1,065,735
Vehicle Tax	83,145	77,732	93,540
Fees	592,262	605,575	697,700
Sponsorships and Grants	56,845	68,200	57,600
Rental Income	8,978	5,500	8,200
Other Income	31,665	16,000	9,000
Miscellaneous	80,085		
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	1,807,154	1,823,047	1,973,935
Resources Available	2,011,958	2,142,384	2,328,696
Expenditures:			
Expenses Purchases	18,100	17,000	19,630
Vending Expense	669	850	500
Contract Labor	96,254	86,000	103,950
Full-Time Labor	612,488	690,403	684,150
Part-Time Labor	146,832	189,900	193,650
Insurance	20,293	34,000	32,600
Postage	914	4,750	2,860
Supplies	144,136	127,750	178,915
Rental	164,585	170,000	188,900
Advertising	13,425	10,000	22,150
Fuel	10,182	14,850	11,500
Utilities	66,628	76,870	77,080
Equipment	234,116	233,700	226,780
Repairs	33,492	29,225	63,605
ActiveNet Transaction Fees	16,786	21,000	85,100
Professional Fees	53,522	63,725	16,500
Convention and Conferences	3,474	12,000	12,500
Travel	456	2,500	2,500
Other Expense	7,915	3,100	9,550
Reserve Balance Forwarded			354,761
Commitment to Reserves			41,515
Miscellaneous	48,354		
Does misc. exceeds 10%			
Total Expenditures	1,692,621	1,787,623	2,328,696
Unencumbered Cash Balance	319,337	354,761	0

Dollar amount to be raised by 5 mill: \$ 1,065,735

CPA Summary

FUND PAGE

Adopted Budget

	Prior Year Actual 2017	Current Year Estimated 2018	Proposed Budget Year 2019
Employee Benefit Fund			
Unencumbered Cash Balance	84,512	116,800	20,300
Receipts:			
Ad Valorem			290,000
City Contribution	265,000	207,000	
Vehicle Tax Transfer In	31,501	28,000	21,460
Employee Contribution	2,884	17,100	15,840
Other Income	426		
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	299,811	252,100	327,300
Resources Available	384,323	368,900	347,600
Expenditures:			
Insurance - Workers Comp	5,866	10,000	8,000
Insurance	121,716	204,655	192,000
Social Security Tax	46,884	54,600	50,000
Medicare Tax	10,965	12,765	11,000
Unemployment Tax	756	880	1,300
KPERS (CKPERS Employers)	49,835	65,700	65,000
Transfer Out	31,501		
Commitment to Reserves			20,300
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	267,523	348,600	347,600
Unencumbered Cash Balance	116,800	20,300	0

CPA Summary

RESOLUTION NO. 2736-2018

A RESOLUTION AUTHORIZING THE LEVYING OF AN ASSESSMENT OF ONE AND ONE-HALF (1½) MILLS UPON ALL TAXABLE TANGIBLE PROPERTY WITHIN THE TAXING DISTRICT OF THE CITY OF GARDEN CITY, KANSAS FOR THE PURPOSE OF RAISING SUFFICIENT FUNDS TO SUPPORT THE EMPLOYEE BENEFITS CONTRIBUTION FUND REQUIRED AND REQUESTED BY THE GARDEN CITY RECREATION COMMISSION.

WHEREAS, the Garden City Recreation Commission (Commission) of the City of Garden City, Kansas (City), operates a supervised recreation system as authorized by Article 19, Chapter 12 of the Kansas Statutes Annotated, and during the review of its annual budget it has become evident to the Commission that the amount necessary to adequately fund its Employee Benefits Contribution Fund needs to be increased to an amount in excess of a one (1) mill assessment upon all taxable tangible property within the taxing district of the City; and

WHEREAS, on June 25, 2018, the Commission asked the City, via Commission Resolution No. 2018-1001, to authorize and approve the levying of an assessment in an amount not to exceed one and one-half (1½) mills to fund the Commission's Employee Benefits Contribution Fund.

NOW THEREFORE, BE IT RESOLVED by the Governing Body of the City of Garden City, Kansas, that upon the authority of and subject to, the conditions of the laws of the State of Kansas, and pursuant to K.S.A. 12-1928(j), a tax of up to and not to exceed one and one-half (1½) mills shall be levied against all properties subject to taxation by the City for the purpose of funding the Commission's Employee Benefits Contribution Fund.

BE IT FURTHER RESOLVED, that this Resolution shall take effect after its adoption and publication once in the Garden City Telegram, the official City newspaper, and shall further remain in effect for subsequent fiscal year budgets unless hereinafter amended or rescinded.

IT IS SO RESOLVED THIS 3RD DAY OF JULY, 2018,
BY THE GOVERNING BODY OF THE CITY OF
GARDEN CITY, KANSAS.

Roy Cessna, Mayor

Celym N. Hurtado, City Clerk

APPROVED:
Randall D. Grisell, City Counselor

145162

(Published in The Garden City Telegram on Friday, June 29, 2018)

2019

NOTICE OF BUDGET HEARING

The governing body of

Garden City Recreation Commission

will meet on July 9, 2018 at 12:15 pm at Classroom I for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Garden City Recreation Commission Offices and will be available at this meeting.

SUPPORTING COUNTIES

Finney County (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget year.

Fund	Prior Year Actual 2017	Current Year Estimated 2018	Proposed Budget Year 2019
General	1,692,621	1,787,623	2,328,696
Employee Benefit Fund	267,523	348,600	347,600
Totals	1,960,144	2,136,223	2,676,295

Lease Purchases:

January 1,

2016	2017	2018
623,456	575,306	470,614


Recreation Commission Secretary

Proof of Publication

State of Kansas — Finney County

Dena A. Sattler, being first duly sworn, deposes and says that she is publisher of *The Garden City Telegram*, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Finney County, Kansas, on a weekly basis in Finney County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

THAT said newspaper is daily published at least weekly fifty (50) times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five (5) years prior to the first publication of said notice.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days /weeks. The first (1st) publication thereof being made as aforesaid on the 29 day of June, 2018.

WITH subsequent publications being made on the following dates:

2nd Publication made on the _____ day of _____, 2018.

3rd Publication made on the _____ day of _____, 2018.

4th Publication made on the _____ day of _____, 2018.

Publication Fee: \$ 173.13

Affidavits (Additional Copies @ \$5 each) \$ _____

Total Publication Fee: \$ 173.13

Sign.

Witness my hand this 5 day of July, 2018.

SUBSCRIBED AND SWORN before me this 6 day of

July, 2018.

(Notary Public)

Sharynn K. Bowman

My commission expires. 10-04-2020



Legal Invoice #

258804

(Published In *The Garden City Telegram* on Friday, June 29, 2018)

NOTICE OF BUDGET HEARING

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will meet on July 9, 2018 at 12:15 pm at Class

hearing and answering objections of taxpayers relative

Detailed budget information is available at Garden City Recreation Commission

available at this meeting

SUPPORTING COUNTY

Finney County (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum proposed budget year.

Fund	Prior Year Actual 2017	Current Estimate 2018
General	1,692,621	1,692,621
Employee Benefit Fund	267,523	267,523
Totals	1,960,144	2,110,000

Lease Purchases:

January 1,

2016

623,456

2017

575,300

Sarina Wikoff

Recreation Commission Secretary

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